

REMARKS

Claims 21-23, 25, 27-33, 35-40, 42-49, 51-57, 59-65, 67-73, 75-83, 85-90, and 92-98 are pending, of which claim 21 is the only independent claim.

A non-narrowing amendment has been made to claim 21 to recite that the axial length of the winding core of the first coil is the same as or longer than that of the winding core of the second coil. Each of claims 27, 29-32 and 47 has been amended so as to be dependent on claim 21. As a result, the electromagnetic transducer element and corresponding functional recitation have been removed from each of those claims, since such recitation is already contained in claim 21. A further non-narrowing amendment has been made to each of claims 32 and 47 to remove the phrase indicating that the second winding core is offset in a downward direction relative to a location of the first winding core. Claims 24, 26, 34, 41, 50, 58, 66, 74, 84, and 91 have been canceled without prejudice nor disclaimer of subject matter. New claim 98, dependent on claim 21, has been added. Support for the new claim can be found in the specification at, for example, p. 19, lines 14-17.

In view of the foregoing amendments, favorable action is respectfully requested.

Respectfully submitted,



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